



**PET  
374**

# TENNESSEE DEPARTMENT OF REVENUE ANNUAL TERMINAL RETURN

Filing Period		Account Number	FEIN
Due Date		Location Address	Terminal Code
License Number		<p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 15 and mail to:  Tennessee Department of Revenue  Andrew Jackson State Office Bldg.  500 Deaderick Street  Nashville, TN 37242  For assistance, you may call in-state toll free 1-800-342-1003 or (615) 741-2594.</p>	
		<p>If this is an AMENDED RETURN, please check the box at right <input type="checkbox"/></p>	

1. Total net gallons of diesel removed from terminal in bulk .....	_____
2. Total net gallons of diesel removed from terminal across terminal rack .....	_____
3. Total gallons removed from terminal (add lines 1 and 2) .....	_____
4. Total losses or unaccounted for gallons of diesel which exceed the sum of any gains (net gallons) .....	_____
5. Loss Allowance Factor - Multiply Line 3 by 0.5% .....	_____
6. If Line 4 is greater than Line 5, enter the difference; if Line 5 is greater than Line 4, enter zero .....	_____
7. Special Tax - multiply Line 6 by \$0.01 .....	\$ _____.
8. Environmental Assurance Fee - multiply Line 6 by \$0.004 .....	\$ _____.
9. Diesel Tax - multiply Line 6 by \$0.17 .....	\$ _____.
10. Total Tax Due (add lines 7, 8, and 9) .....	\$ _____.
11. Enter outstanding credit amount from previous Department of Revenue notice(s) .....	\$ _____.
12. <b>Penalty</b> <small>(If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due.</small> .....	\$ _____.
13. Interest (Line 10 minus Line 11 multiplied by _____ % per annum on taxes unpaid by the due date) .....	\$ _____.
14. Excess Loss Penalty - If Line 4 exceeds 5% of Line 2, enter amount of Line 10 here .....	\$ _____.
15. TOTAL REMITTANCE AMOUNT (Total of lines 10, 12, 13, and 14; subtract Line 11 if applicable) .....	\$ _____.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.	
_____ Taxpayer's Signature	_____ Date
_____ Signature of Preparer other than Taxpayer	_____ Date
_____ Tax Preparer's Address	_____ Phone Number



FOR OFFICE  
USE ONLY

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

**Chattanooga**

(423) 634-6266  
Suite 350  
State Office Building  
540 McCallie Avenue

**Jackson**

(731) 423-5747  
Room 405 B  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**

(423) 854-5321  
204 High Point Drive

**Knoxville**

(865) 594-6100  
Room 606  
State Office Building  
531 Henley Street

**Memphis**

(901) 213-1400  
3150 Appling Road  
Bartlett, TN

**Nashville**

(615) 253-0600  
3rd Floor  
Andrew Jackson Building  
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

## INSTRUCTIONS FOR COMPLETION OF ANNUAL TERMINAL OPERATOR RETURN

### GENERAL INFORMATION

Complete all information at the top of the form including terminal name, address, terminal code, month and year of return, terminal operator name, location address, account number, and FEIN. **A separate terminal operator return must be completed for each terminal in Tennessee.** This return shall be filed for each calendar year on or before February 25 of the following year.

The return shall include data as follows:

- (1) The amount of monthly gains or losses, in net gallons;
- (2) The total net gallons removed from the terminal in bulk during the calendar year;
- (3) The total net gallons removed across the terminal rack during the calendar year;
- (4) The amount of tax due calculated pursuant to 67-3-302(b) and 67-3-303(c); and
- (5) Such other information as the Department considers reasonably necessary to determine the tax liability of the terminal operator under section 67-3-702.

- Line 1**    **Total net gallons removed from terminal rack in bulk** - Enter the total net gallons removed from the terminal in bulk during the calendar year.
- Line 2**    **Total net gallons removed from terminal across terminal rack** - Enter the total net gallons removed across the terminal rack during the calendar year.
- Line 3**    **Total gallons removed from terminal** - Add lines 1 & 2.
- Line 4**    **Total losses or unaccounted for gallons of diesel which exceed the sum of any gains (net gallons)** - Enter the total net gallons of unaccounted for diesel which exceeds any gains.
- Line 5**    Multiply Line 3 by the provided rate.
- Line 6**    If Line 4 is greater than Line 5, then enter the difference; if Line 5 is greater than Line 4, then enter zero.
- Line 7**    **Special Tax** - Multiply Line 6 by the provided rate.
- Line 8**    **Environmental Assurance Fee** - Multiply Line 6 by the provided rate.
- Line 9**    **Diesel Tax** - Multiply Line 6 by the provided rate.
- Line 10**   **Net tax due** - Add lines 7, 8, and 9.
- Line 14**   **Excess Loss Penalty** - In the event the gallons lost or unaccounted for exceed five percent (5%) of the gallons removed from that terminal across the rack, a penalty of one hundred percent (100%) of the taxes and fees otherwise due shall be paid by the terminal operator with the taxes and fees due. - T.C.A. Section 67-3-505(b)